

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
VICTORIA DIVISION**

IN RE:	§	
	§	CASE NO. 10-60149
LACK'S STORES, INCORPORATED, ET AL.,¹	§	
	§	(CHAPTER 11)
	§	
DEBTOR.	§	(Jointly Administered)
	§	

**VERIFIED STATEMENT OF COX SMITH MATTHEWS
INCORPORATED PURSUANT TO FED. R. BANKR. P. 2019(a)**

Pursuant to Rule 2019(a) of the Federal Rules of Bankruptcy Procedure, I, Mark E. Andrews, state that I am a shareholder in the firm of Cox Smith Matthews Incorporated ("Cox Smith"). Cox Smith hereby makes this verified statement of Cox Smith's representation of multiple creditors of the debtors (the "Debtors") in the above-captioned bankruptcy cases (the "Cases").

1. As of the date hereof, Cox Smith represents the following creditors (the "Creditors") in this Case:

Creditor: City Bank, a Texas banking association

Nature of Claim: Secured Debt

Time of Acquisition: Prior to the commencement of the Cases

Amount of Claim: Subject to investigation.

Circumstances of employment: Cox Smith has been employed by City Bank on numerous matters in the past, including, but not limited to, representation in unrelated bankruptcy cases.

Creditors: John G. Wilkerson, Jr. ("Wilkerson"), 4800 Franklin, LLC ("4800 Franklin"), the Gordon Mark Wilkerson 1991 Trust, the David Collins Wilkerson 1991 Trust, the Sarah Ruth Wilkerson 1991 Trust and the Ray Hankins Wilkerson 1991 Trust (collectively, the "Wilkerson Entities")

Nature of Claim: Unexpired Leases of Non-Residential Real Estate

Time of Acquisition: Prior to the commencement of the Case

Amount of Claim: Subject to investigation.

¹ The Debtors include Lack's Stores, Incorporated, Merchandise Acceptance Corporation, Lack's Furniture Centers, Inc., and Lack Properties, Inc.

Circumstances of employment: Cox Smith has not been employed by the Wilkerson Entities prior to this engagement.

2. Cox Smith has advised the Creditors with respect to these concurrent representations. The Creditors each have (a) consented to such representation and (b) requested that Cox Smith represent them in this Case.

3. Cox Smith does not own, nor has it ever owned, any claims against the Debtors or any interests in the Debtors.

4. The filing of the Verified Statement of Cox Smith Matthews Incorporated Pursuant to Fed. R. Bankr. P. 2019(a) is not intended to waive any rights, actions, defenses, reclamations, setoffs, or recoupment to which the Creditors are or may be entitled under any agreements, in law or in equity, all of which rights, claims, actions, defenses, reclamations, setoffs, and recoupment the Creditors expressly reserve.

Dated: December 8, 2010

Respectfully submitted,

COX SMITH MATTHEWS INCORPORATED
1201 Elm Street, Suite 3300
Dallas, Texas 75270
(214) 698-7800
(214) 698-7899 (Fax)

By: /s/ Mark E. Andrews
Mark E. Andrews
Texas State Bar No. 01253520
mandrews@coxsmith.com
Aaron M. Kaufman
Texas State Bar No. 24060067
akaufman@coxsmith.com

**ATTORNEYS FOR CITY BANK AND THE
WILKERSON ENTITIES**